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Method of and system for coding a sound signal (10) as multiple independent streams of frames (14, 15) by creating frames (1,2,3,4,5,6) using sinusoidal coding and then placing frame <u>i</u> into stream <u>i</u> modulo the number of streams, method of and system for reconstructing a sound signal (23) by decoding frames from multiple streams (21, 22) in an interleaved fashion and reconstructing missing frames by using information from surrounding frames, system for recording and playing back sound signals implementing the above two methods, where under normal circumstances both streams (31, 32) of a coded signal are stored, and when capacity on the storage medium (35) is low, only one of the two streams of a coded signal is stored while one of the two streams of existing coded signals is overwritten and allowing a decoder (37) to reconstruct a sound signal by using either both or the one available stream for that sound signal.

Fig. 1